AMENDATORY SECTION (Amending WSR 09-01-106, filed 12/17/08, effective 1/17/09)

- **WAC 434-120-145 Fees.** (1) Original registration: Entities registering as charitable organizations ((shall)) <u>must</u> pay a fee of ((twenty)) <u>sixty</u> dollars for the first year of registration.
- (2) Annual renewal: Organizations $((\frac{\text{shall}}{\text{shall}}))$ must pay a renewal fee of $((\frac{\text{ten}}{\text{opt}}))$ forty dollars.
- (3) Information changes: Organizations filing changes of information described in WAC 434-120-105((, shall pay a fee of ten dollars for each submittal of change(s))) will file at no charge.
- (4) Photocopy fees: For copy of a charitable organization registration form or letter, including the finance and solicitation reports, the fee is five dollars.
- (5) ((Expedited service fees: For in-person service at the counter, or on-line filings, the fee is twenty dollars for one or more transactions in each charitable organization file requested.)) The fee for expedited service is twenty dollars for single on-line transactions within each new or existing charity's program file. The fee for expedited service of paper documents (in-person, mail or fax) is fifty dollars for single or multiple transactions within each new or existing charity's program file. In addition, the filing fee for each transaction will apply.
- (6) For service of process on a registered charity, commercial fund-raiser, or charitable trust, the fee is fifty dollars.

AMENDATORY SECTION (Amending WSR 09-22-056, filed 10/30/09, effective 11/30/09)

- WAC 434-120-160 Fees for late registration. (1) A charitable organization that fails to renew its registration by its renewal date (($\frac{1}{1}$)) $\frac{1}{1}$ must pay a late fee of fifty dollars. The charitable organization (($\frac{1}{1}$)) $\frac{1}{1}$ must pay an additional fifty dollar late fee for each year, including the current year, that it was not registered under this act, but was required to do so. If the registration has lapsed for a period of more than two years, the entity (($\frac{1}{1}$)) $\frac{1}{1}$ must provide solicitation information for the previous two years, and (($\frac{1}{1}$)) $\frac{1}{1}$ must reregister as a new charitable organization.
- (2) The fees for late registration (($\frac{\text{shall be}}{\text{be}}$)) are in addition to the filing fees under WAC 434-120-145, and any other remedies that may be imposed by law, including penalties for soliciting without being registered.

[1] OTS-3100.3

(3) The charitable organization may ask the secretary to waive fees for late registration. The request must include a description of the circumstances that justify a waiver of the late fees. Under special circumstances the secretary may waive fees for late registration that are imposed by these regulations.

AMENDATORY SECTION (Amending WSR 09-01-106, filed 12/17/08, effective 1/17/09)

- $\overline{\text{WAC 434-120-250}}$ Fees. All commercial fund-raisers ((shall)) $\underline{\text{must}}$ pay an original registration fee at the time of filing and an annual renewal fee.
- (1) The fee for original registration in this state is ((two hundred fifty)) three hundred dollars.
- (2) The annual renewal fee is ((one hundred seventy-five)) two hundred twenty-five dollars.
- (3) $((\frac{\text{The}}{\text{The}}))$ There is no fee for filing changes in any information previously filed under RCW 19.09.079, and WAC 434-120-215 $((\frac{\text{or for filing a contract is ten dollars}}))$.
- (4) The fee for filing a contract under RCW 19.09.097 and WAC 434-120-240 is twenty dollars.
- (5) The late fee is fifty dollars for failing to renew registration by the due date. The commercial fund-raiser ((shall)) must pay an additional late fee of one hundred dollars for each year that it was required to register under this act and failed to do so, including the current year. If the registration has lapsed for more than two years, the entity ((shall)) must provide solicitation information for the previous two years and ((shall)) must register as a new commercial fund-raiser under RCW 19.09.079, in addition to paying any late fees due under this section.

Any commercial fund-raiser failing to renew registration and conducting business may be subject to other penalties and remedies that may be imposed by law, including penalties for soliciting without being registered. These penalties are cumulative.

- (((5) The fee for expedited in-person service, and on-line filings, is twenty dollars for any and all transactions within one commercial fund-raiser file, in addition to regular fee for the transaction.)) (6) The fee for expedited service is twenty dollars for a single on-line transaction within one commercial fund-raiser file. The fee for expedited service of paper documents (in-person or fax) is fifty dollars for single or multiple transactions within one commercial fund-raiser file. In addition, the filing fee for each transaction will apply.
- $((\frac{(6)}{(6)}))$ The photocopy fee is ten dollars for copies of the annual registration form or letter.

[2] OTS-3100.3

AMENDATORY SECTION (Amending WSR 04-04-018, filed 1/23/04, effective 2/23/04)

- WAC 434-120-330 Annual fees. (1) Charitable trusts filing initial or renewal registrations ((shall)) <u>must</u> pay a fee of twenty-five dollars.
- (2) ((For all expedited in-person service, or on-line filing, the fee is twenty dollars for one or more transactions within one charitable trust file, in addition to the regular fee for the transaction.)) The fee for expedited service is twenty dollars for a single on-line transaction within one charitable trust file. The fee for expedited service of paper documents (in-person or fax) is fifty dollars for single or multiple transactions within one charitable trust file. In addition, the filing fee for each transaction will apply.
- (3) For a photocopy of an Internal Revenue Service Form 990EZ the fee is five dollars and for a copy of Form 990 or 990-PF the fee is ten dollars with a surcharge for forms exceeding 100 pages of copy, which is thirteen dollars for each fifty page increment.
- (4) For a photocopy of a charitable trust registration form, the fee is five dollars.

AMENDATORY SECTION (Amending WSR 04-04-018, filed 1/23/04, effective 2/23/04)

- WAC 434-120-345 Late registration fees. (1) A charitable trust that fails to renew its registration at the time its renewal is due, ((shall)) must pay a late fee of fifty dollars when the reregistration is made. The trust ((shall)) must pay an additional fifty-dollar late fee for each year, including the current year, it was not registered under this act. If the registration has lapsed for a period of more than two years, the entity ((shall)) must register as a new trust and pay any late fees, which ((shall be)) are cumulative.
- (2) The fees for late registration ((shall be)) <u>are</u> in addition to any other filing fees or remedies that may be imposed by law, including penalties for not being registered.

AMENDATORY SECTION (Amending WSR 09-01-106, filed 12/17/08, effective 1/17/09)

WAC 434-120-355 Change in status, notification. A charitable trust ((shall)) <u>must</u> notify the charities program in writing of a change in trust instrument, trustee, principal officer, tax status,

[3] OTS-3100.3

fiscal year, or any other information filed under RCW 11.110.060 or WAC 434-120-310 within four months after the change <u>at no charge</u>. ((Organizations filing changes of information described in RCW 11.110.060 or WAC 434-120-310 shall pay a fee of ten dollars for each submittal of change.))